



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 228 RIVER AVENUE EAST
P.O. BOX 238
BRUCE, WI 54819-0238

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 228 RIVER AVENUE EAST

P.O. BOX 238

BRUCE, WI 54819-0238

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS. TERRY HEGEHOLZ**Title:** CLERK-TREASURER**Office Address:**

228 RIVER AVENUE EAST

P.O. BOX 238

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com

President, chairman, or head of utility commission/board or committee:

Name: MR. RODNEY KIETH**Title:** PRESIDENT**Office Address:**

VILLAGE HALL

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 3/10/2003**Period covered by most recent audit:** 1/1/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HARMON**Title:** SUPERINTENDENT**Office Address:**228 RIVER AVENUE EAST
P.O. BOX 238
BRUCE, WI 54819**Telephone:** (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Name of utility commission/committee: Bruce Village Board

Names of members of utility commission/committee:MRS RITA BENIK, TRUSTEE
MR JON HAMEL, TRUSTEE
MR RODNEY KIETH, PRESIDENT
MR WILLIAM MCDOUGALL, TRUSTEE
MR STEVEN QUADE, TRUSTEE
MR TOM STRICKLEN, TRUSTEE
MR FRANK VREELAND, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 5/1/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	138,644	133,889	1
Operating Expenses:			
Operation and Maintenance Expense (401)	89,494	84,502	2
Depreciation Expense (403)	43,728	43,445	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,389	10,304	5
Total Operating Expenses	143,611	138,251	
Net Operating Income	(4,967)	(4,362)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(4,967)	(4,362)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,005	6,424	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,005	6,424	
Total Income	(962)	2,062	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(962)	2,062	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	202	456	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	1,813	4,095	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	2,015	4,551	
Net Income	(2,977)	(2,489)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	122,371	124,860	19
Balance Transferred from Income (433)	(2,977)	(2,489)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	119,394	122,371	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	1,259	4
INTEREST ON SEWER REPLACEMENT FUND	2,121	5
INTEREST ON OPERATING CASH AND INVESTMENTS	625	6
Total (Acct. 419):	4,005	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0		0		0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0		0		0	2
Payroll	0		0		0	3
Materials	0		0		0	4
Taxes	0		0		0	5
Other (list by major classes):						
NONE	0		0		0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	68,931	0	69,713	0	138,644	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0		0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	887				887	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0		0		0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0		0		0	6
Revenues subject to Wisconsin Remainder Assessment	68,044	0	69,713	0	137,757	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,695,591	1,686,404	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	748,964	708,461	2
Net Utility Plant	946,627	977,943	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	18,056	25,036	6
Special Funds (125)	86,663	82,732	7
Total Other Property and Investments	104,719	107,768	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	33,732	35,509	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,927	25,859	11
Other Accounts Receivable (143)	960	960	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,810	3,163	14
Materials and Supplies (150)	921	971	15
Prepayments (165)	1,593	911	16
Other Current and Accrued Assets (170)	1,277	3,086	17
Total Current and Accrued Assets	69,220	70,459	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	202	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	202	
Total Assets and Other Debits	1,120,566	1,156,372	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	181,875	181,875	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	119,394	122,371	23
Total Proprietary Capital	301,269	304,246	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	36,630	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	36,630	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,455	2,609	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	6,846	6,786	31
Interest Accrued (237)	0	605	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	8,301	10,000	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	810,996	805,496	38
Total Liabilities and Other Credits	1,120,566	1,156,372	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	613,428	1,066,004	0	0	1
Utility Plant Purchased or Sold (391)	0	0			2
Utility Plant in Process of Reclassification (392)	0	0			3
Utility Plant Leased to Others (393)	0	0			4
Property Held for Future Use (394)	0	11,159			5
Construction Work in Progress (395)	5,000	0			6
Utility Plant Acquisition Adjustments (396)	0	0			7
Other Utility Plant Adjustments (397)	0	0			8
Total Utility Plant	618,428	1,077,163	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	181,404	567,560	0	0	9
Total Accumulated Provision	181,404	567,560	0	0	
Net Utility Plant	437,024	509,603	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	172,613	535,848			708,461	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,226	32,502			43,728	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	790	(790)			0	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
NONE	0	0			0	12
Total credits	12,016	31,712	0	0	43,728	13
Debits during year						14
Book cost of plant retired	3,225	0			3,225	15
Cost of removal	0	0			0	16
Other debits (specify):						17
NONE	0	0			0	18
Total debits	3,225	0	0	0	3,225	19
Balance End of Year	181,404	567,560	0	0	748,964	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	3.00%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	815	918	2
Sewer utility	106	53	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	921	971	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
G. O. REFUNDING BONDS 7/1/93 -- WATER	105	428	0	1
G. O. REFUNDING BONDS 7/1/93 --SEWER	97	428	0	2
Total			0	
Unamortized premium on debt (251)				
NONE			0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	181,875	1
Changes during year (explain):		
NONE	0	2
Balance end of year	181,875	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G. O. Refunding Bonds 7/1/93	07/01/1993	10/01/2002	6.60%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,786	1
Accruals:		
Charged water department expense	8,528	2
Charged electric department expense	0	3
Charged sewer department expense	1,861	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	10,389	
Taxes paid during year:		
County, state and local taxes	6,786	6
Social Security taxes	3,429	7
PSC Remainder Assessment	114	8
Other (explain):		
NONE	0	9
Total payments and other debits	10,329	
Balance end of year	6,846	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G. O. Refunding Bonds 7/1/93--Water	315	945	1,260	0	2
G. O. Refunding Bonds 7/1/93--Sewer	290	868	1,158	0	3
Subtotal	605	1,813	2,418	0	
Other long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	605	1,813	2,418	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	274,294	0	0	531,202	0	805,496	1
Add credits during year:							
For Services	3,685			1,815		5,500	2
For Mains						0	3
Other (specify):							
NONE	0			0		0	4
Deduct charges (specify):							
NONE	0			0		0	5
Balance End of Year	277,979	0	0	533,017	0	810,996	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0			408,630		408,630	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-WATER	14,216	2
SPECIAL ASSESSMENTS RECEIVABLE-SEWER	3,840	3
Total (Acct. 124):	18,056	
Special Funds (125):		
TREATMENT PLANT REPLACEMENT FUND	86,663	4
Total (Acct. 125):	86,663	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,715	6
Electric	0	7
Sewer (Regulated)	16,212	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	26,927	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
DUE FROM CUSTOMER FOR NEW SERVICE	960	12
Total (Acct. 143):	960	
Receivables from Municipality (145):		
2002 TAX ROLL ITEMS-WATER	2,574	13
2002 TAX ROLL ITEMS-SEWER	1,236	14
Total (Acct. 145):	3,810	
Prepayments (165):		
PREPAID INSURANCE-WATER	408	15
PREPAID INSURANCE-SEWER	540	16
PREPAID SOFTWARE MAINTENANCE-WATER	322	17
PREPAID SOFTWARE MAINTENANCE-SEWER	323	18
Total (Acct. 165):	1,593	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	610,092	0	1,064,746	0	1,674,838	1
Materials and Supplies	866	0	79	0	945	2
Other (specify):						
NONE	0		0		0	3
Less Average:						
Reserve for Depreciation	177,008	0	551,704	0	728,712	4
Customer Advances for Construction	0		0		0	5
Contributions in Aid of Construction	276,136	0	532,109	0	808,245	6
Other (specify):						
NONE	0		0		0	7
Average Net Rate Base	157,814	0	(18,988)	0	138,826	
Net Operating Income	9,548	0	(14,515)	0	(4,967)	8
Net Operating Income as a percent of						
Average Net Rate Base	6.05%	N/A	N/A	N/A	-3.58%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	181,875	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	120,882	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	302,757	
Net Income		
Net Income	(2,977)	5
Percent Return on Proprietary Capital	-0.98%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

The sewer department was authorized a simplified rate increase effective on July 1, 2001 and July 1, 2002.

Anticipated increase in revenues is estimated at approximately \$2,000 per year.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Simplified rate increase was authorized for the sewer department effective July 1, 2002.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

The debt related to the interest accrual in A/C #237 was paid off in 2002 which is why the account has a zero balance at 12/31/02.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	67,643	1
Total Sales of Water	67,643	
Other Operating Revenues		
Forfeited Discounts (470)	320	2
Other Water Revenues (474)	968	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,288	
Total Operating Revenues	68,931	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,710	5
General Operating Expenses (680-690)	16,919	6
Total Operation and Maintenance Expenses	39,629	
Other Operating Expenses		
Depreciation Expense (403)	11,226	7
Amortization Expense (404)	0	8
Taxes (408)	8,528	9
Total Other Operating Expenses	19,754	
Total Operating Expenses	59,383	
NET OPERATING INCOME	9,548	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	72	234	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	72	234	
Metered Sales to General Customers (461)				
Residential	268	9,203	29,668	4
Commercial	40	2,962	8,077	5
Industrial				6
Total Metered Sales to General Customers (461)	308	12,165	37,745	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		23,665	8
Other Sales to Public Authorities (464)	12	2,643	5,999	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	323	14,880	67,643	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	23,665	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	23,665	
Forfeited Discounts (470):		
Customer late payment charges	320	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	320	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	887	7
Other (specify):		
OTHER MISCELLANEOUS REVENUES	81	8
Total Other Water Revenues (474)	968	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,329	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,423	3
Chemicals (630)	0	4
Supplies and Expenses (640)	1,250	5
Repairs of Water Plant (650)	1,008	6
Transportation Expenses (660)	700	7
Total Plant Operation and Maintenance Expenses	22,710	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,135	8
Office Supplies and Expenses (681)	1,063	9
Outside Services Employed (682)	1,820	10
Insurance Expense (684)	2,080	11
Employees Pensions and Benefits (686)	4,066	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	755	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	16,919	
Total Operation and Maintenance Expenses	39,629	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	6,846	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	170	2
Net property tax equivalent		6,676	
Social Security	DIRECT BASED ON PAYROLL	1,795	3
PSC Remainder Assessment	BASED ON REVENUES	57	4
Other (specify): NONE	N/A	0	5
Total tax expense		8,528	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.264970				3
County tax rate	mills		6.406963				4
Local tax rate	mills		1.482540				5
School tax rate	mills		13.063128				6
Voc. school tax rate	mills		1.624826				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.842427				10
Less: state credit	mills		1.932136				11
Net tax rate	mills		20.910291				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.482540				14
Combined School Tax Rate	mills		14.687954				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.170494				17
Total Tax Rate	mills		22.842427				18
Ratio of Local and School Tax to Total	dec.		0.707915				19
Total tax net of state credit	mills		20.910291				20
Net Local and School Tax Rate	mills		14.802706				21
Utility Plant, Jan. 1	\$	611,757	611,757				22
Materials & Supplies	\$	918	918				23
Subtotal	\$	612,675	612,675				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	612,675	612,675				26
Assessment Ratio	dec.		0.754807				27
Assessed Value	\$	462,451	462,451				28
Net Local & School Rate	mills		14.802706				29
Tax Equiv. Computed for Current Year	\$	6,846	6,846				30
Tax Equivalent per 1994 PSC Report	\$	10,966					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	6,846					32
Tax equiv. for current year (see note 6)	\$	6,846					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,162		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	63,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,122	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	45,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	533		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	80,484	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	788		23
Total Water Treatment Plant	788	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,162	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			63,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,122	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			45,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			533	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	80,484	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			788	23
Total Water Treatment Plant	0	0	788	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	20,091		26
Transmission and Distribution Mains (343)	267,212		27
Fire Mains (344)	0		28
Services (345)	71,044	3,685	29
Meters (346)	30,342	5,416	30
Hydrants (348)	58,892		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	447,681	9,101	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,397		36
Transportation Equipment (373)	691		37
Other General Equipment (379)	2,594	795	38
Other Tangible Property (390)	0		39
Total General Plant	4,682	795	
Total utility plant in service directly assignable	606,757	9,896	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	606,757	9,896	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			20,091 26
Transmission and Distribution Mains (343)			267,212 27
Fire Mains (344)			0 28
Services (345)			74,729 29
Meters (346)	3,225		32,533 30
Hydrants (348)			58,892 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,225	0	453,557
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,397 36
Transportation Equipment (373)			691 37
Other General Equipment (379)			3,389 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,477
Total utility plant in service directly assignable	3,225	0	613,428
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,225	0	613,428

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,677	1,677	1
February			1,511	1,511	2
March			1,311	1,311	3
April			1,674	1,674	4
May			1,769	1,769	5
June			1,636	1,636	6
July			1,618	1,618	7
August			1,806	1,806	8
September			1,694	1,694	9
October			1,826	1,826	10
November			1,718	1,718	11
December			1,780	1,780	12
Total annual pumpage	0	0	20,020	20,020	
Less: Water sold				14,880	13
Volume pumped but not sold				5,140	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				480	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				480	19
Volume pumped but unaccounted for				4,660	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Percentage of water sold increased from 62% to 74%.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				74	23
Date of maximum: 6/25/2002					24
Cause of maximum: Operating hydrants.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				38	26
Date of minimum: 6/26/2002					27
Total KWH used for pumping for the year				45,596	28
If water is purchased: Vendor Name: Not Applicable					29
Point of Delivery: Not Applicable					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
222 RIVER AVENUE EAST	#1	72	8	41,574	Yes	1
635 1/2 BLACKBURN ST NORTH	#3	70	12	13,275	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	222 RIVER AVENUE EAST_LACKBURN STREET NORTH			2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	BYRON JACKSON	BOWLER		5
Year Installed	1984	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	175	178		8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC		10
Year Installed	1933	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1936		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	125		7
Total capacity in gallons (actual)	65,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	0	0	0	0	0
M	D	2.000	2,548	0	0	0	2,548
M	D	4.000	8,209	0	0	0	8,209
M	D	6.000	2,672	0	0	0	2,672
P	D	6.000	912	0	0	0	912
M	D	8.000	2,300	0	0	0	2,300
P	D	8.000	9,489	0	0	0	9,489
Total Within Municipality			26,130	0	0	0	26,130
Total Utility			26,130	0	0	0	26,130

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	0	0	179		1
M	1.000	137	0	0	0	137	7	2
M	1.500	3	0	0	0	3		3
M	2.000	4	0	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	2	0	0	0	2		6
M	6.000	1	1	0	0	2		7
Total Utility		327	1	0	0	328	7	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	288	0	0	0	288	52	1
0.750	19	0	0	0	19	0	2
1.000	8	0	0	0	8	0	3
1.250	3	0	0	0	3	0	4
1.500	1	1	0	0	2	0	5
2.000	2	0	0	0	2	0	6
3.000	3	3	3	0	3	0	7
6.000	2	0	0	0	2	1	8
Total:	326	4	3	0	327	53	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	257	24	0	3	0	4	288	1
0.750	11	8	0	0	0	0	19	2
1.000	0	4	0	4	0	0	8	3
1.250	0	2	0	1	0	0	3	4
1.500	0	1	0	1	0	0	2	5
2.000	0	1	0	1	0	0	2	6
3.000	0	0	0	3	0	0	3	7
6.000	0	1	0	0	0	1	2	8
Total:	268	41	0	13	0	5	327	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	50				50	2
Total Fire Hydrants	50	0	0	0	50	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	42

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

On March 6, 2000, the Village Board passed Resolution #2000-1 authorizing a lower amount for the tax equivalent charged to the water department. The amount to be charged is to be calculated each year using the current tax rates.

Water Services (Page W-16)

Service added was based on actual cost installed by contractor and billed to customer based on actual cost.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	64,219	1
Total Sewage Operating Revenues	64,219	
Other Operating Revenues		
Forfeited Discounts (631)	419	2
Servicing of Customers Laterals (632)	75	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	5,000	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	5,494	
Total Operating Revenues	69,713	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	28,348	8
Maintenance Expenses (831-834)	3,065	9
Customer Accounting & Collection Expenses (840-843)	4,618	10
Administrative and General Expenses (850-857)	13,834	11
Total Operation and Maintenance Expenses	49,865	
Other Operating Expenses		
Depreciation Expense (403)	32,502	12
Amortization Expense (404)	0	13
Taxes (408)	1,861	14
Total Other Operating Expenses	34,363	
Total Operating Expenses	84,228	
NET OPERATING INCOME	(14,515)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	4	216	746	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	4	216	746	
Measured Service to General Customers (622)				
Residential Revenues	252	8,690	43,669	5
Commercial Revenues	38	2,926	11,506	6
Industrial Revenues				7
Revenues from Public Authorities	12	2,643	8,298	8
Total Measured Service to General Customers (622)	302	14,259	63,473	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	306	14,475	64,219	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	419	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	419	
Servicing of Customers Laterals (632):		
RODDING CUSTOMER LATERALS	75	3
Total Servicing of Customers Laterals (632)	75	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
HEALTH BENEFIT GRAN FROM THE GENERAL VILLAGE	5,000	6
Total Miscellaneous Operating Revenues (635)	5,000	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	13,813	1
Power and Fuel for Pumping (821)	9,497	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	4,538	8
Transportation Expenses (828)	500	9
Rents (829)	0	10
Total Operation Expenses	28,348	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	250	11
Maintenance of Collection System Pumping Equipment (832)	2,444	12
Maintenance of Treatment and Disposal Plant Equipment (833)	321	13
Maintenance of General Plant Structures and Equipment (834)	50	14
Total Maintenance Expenses	3,065	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	2,901	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,717	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	4,618	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	2,936	19
Office Supplies and Expenses (851)	1,024	20
Outside Services Employed (852)	1,820	21
Insurance Expense (853)	2,948	22
Employees Pensions and Benefits (854)	3,691	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	54	24
Miscellaneous General Expenses (856)	1,361	25
Rents (857)	0	26
Total Administrative and General Expenses	13,834	
Total Operation and Maintenance Expenses	49,865	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	DIRECT BASED ON PAYROLL	1,634	1
Local and School Tax Equivalent on Meters Charged by Water Department		170	2
PSC Remainder Assessment	BASED ON REVENUES	57	3
Other (specify): NONE	N/A	0	4
Total tax expense		1,861	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	7,687		4
Structures and Improvements (311)	50,472		5
Service Connections, Traps, and Accessories (312)	22,283	1,815	6
Collecting Mains and Accessories (313)	267,844		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	13,874		9
Other Collecting System Equipment (316)	0		10
Total Collection System	362,160	1,815	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	73,833		13
Electric Pumping Equipment (323)	97,388		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	171,221	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	76,162		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	170,278		20
Secondary Treatment Equipment (334)	146,846		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	1,100		24
Plant Site Piping (338)	65,198		25
Flow Metering and Monitoring Equipment (339)	3,266		26
Outfall Sewer Pipes (340)	925		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			7,687	4
Structures and Improvements (311)			50,472	5
Service Connections, Traps, and Accessories (312)			24,098	6
Collecting Mains and Accessories (313)			267,844	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			13,874	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	363,975	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			73,833	13
Electric Pumping Equipment (323)			97,388	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	171,221	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			76,162	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			170,278	20
Secondary Treatment Equipment (334)			146,846	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			1,100	24
Plant Site Piping (338)			65,198	25
Flow Metering and Monitoring Equipment (339)			3,266	26
Outfall Sewer Pipes (340)			925	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	28,388		28
Total Treatment and Disposal Plant	492,163	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	1,398		32
Transportation Equipment (373)	691		33
Other General Equipment (379)	35,855	701	34
Other Tangible Property (390)	0		35
Total General Plant	37,944	701	
Total utility plant in service directly assignable	1,063,488	2,516	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,063,488	2,516	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			28,388	28
Total Treatment and Disposal Plant	0	0	492,163	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			1,398	32
Transportation Equipment (373)			691	33
Other General Equipment (379)			36,556	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	38,645	
Total utility plant in service directly assignable	0	0	1,066,004	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	1,066,004	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	311	1	0	0	312	0	1
Total Utility		311	1	0	0	312	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	258	0	0	0	258	1
6.000	8,204	0	0	0	8,204	2
8.000	20,801	0	0	0	20,801	3
10.000	940	0	0	0	940	4
12.000	1,010	0	0	0	1,010	5
Total Utility	31,213	0	0	0	31,213	

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page S-09)

Service added was based on actual cost installed by contractor and billed to customer based on actual cost.
